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Report of the Secretary-General on the activities of the Office of Internal Oversight Services

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Follow-up review of the status of recommendations of the Office of Internal Oversight Services on mission liquidation activities at the United Nations

Note by the Secretary-General*

Pursuant to General Assembly resolution 56/246 of 24 December 2001, the Secretary-General has the honour to transmit, for the attention of the General Assembly, the attached note conveyed to him by the Under-Secretary-General for Internal Oversight Services on the results of a follow-up review of the status of recommendations on mission liquidation activities at the United Nations.

* The note on the follow-up review could not be submitted prior to the 2 July 2002 deadline because the review had not been concluded at that time.

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Note by the Office of Internal Oversight Services updating the status of its recommendations on mission liquidation activities at the United Nations

Summary

Pursuant to General Assembly resolution 56/246 of 24 December 2001, the Office of Internal Oversight Services (OIOS) conducted a detailed follow-up review of the status of recommendations on mission liquidation activities at the United Nations. In his note (A/56/896), the Secretary-General transmitted the initial update of OIOS on the implementation of its recommendations concerning United Nations Headquarters liquidation activities by the Department of Peacekeeping Operations and the Office of Programme Planning, Budget and Accounts. The follow-up review covered liquidation activities carried out at Headquarters from January 2000 to 31 May 2002.

The exercise of implementing the original audit recommendations of the Office of Internal Oversight Services is at various stages. As shown in the annex to the present report, of the 13 recommendations issued, eight (Nos. 3, 4, 5, 7, 8, 9, 10 and 12) have been fully implemented, three (Nos. 2, 11 and 13) have been adopted, but not yet implemented, and one (No. 6) has been withdrawn. One other recommendation (No. 1), which called upon the Department of Peacekeeping Operations to establish a detailed action plan setting out specific tasks and implementation time frames, has not been adopted by the Department.

Currently, six of the seven Missions in the process of liquidation have been undergoing liquidation at Headquarters for at least three years. In the view of OIOS, liquidation of these six Missions has been delayed mainly due to the absence of systematic planning and monitoring mechanisms, the establishment of which was as previously recommended by OIOS.

1. In its resolution 56/246 of 24 December 2001, the General Assembly requested the Secretary-General to present an update at its resumed fifty-sixth session on the implementation of OIOS recommendations concerning mission liquidation activities at the United Nations. In his note of 2 April 2002 (A/56/896), the Secretary-General transmitted the OIOS update on the implementation of its recommendations concerning mission liquidation activities at the United Nations by the Department of Peacekeeping Operations and the Office of Programme Planning, Budget and Accounts. OIOS has since undertaken a detailed follow-up exercise to confirm whether the reported implementation actions had been completed. A summary of the results of the follow-up are contained in the annex to the present note. The follow-up exercise covered liquidation activities carried out at Headquarters from January 2000 to 31 May 2002, including an examination of pertinent records and discussions with staff members of the Department of Peacekeeping Operations and the Office of Central Support Services and the Office of Programme Planning, Budget and Accounts.

2. The 13 recommendations were at various stages of implementation. As shown in the annex, of the 13 recommendations issued, eight (Nos. 3-5, 7-10 and 12) have been fully implemented, two others (Nos. 2 and 11) have been adopted and are being implemented, and one recommendation (No. 6) has been withdrawn. Recommendation 13, calling for the Department of Peacekeeping Operations to disclose to the General Assembly assets pending write-off has not been implemented because none of the Missions for which final asset disposal reports were prepared had any non-expendable property pending write-off.

3. Recommendation 1 called upon the Department of Peacekeeping Operations, in cooperation with the other offices involved in the liquidation process, to establish a plan identifying the liquidation tasks to be performed for each Mission as well as the time frames and responsibilities for those tasks. As discussed in the annex, the Department has not developed such a plan, relying instead, on progress reporting and routine meetings among the divisions, sections and units concerned to address pending residual tasks. In the view of OIOS, this approach is not a proper response to its recommendation, nor a substitute for a detailed action plan setting out specific tasks and implementation time frames. *In commenting on a draft of the present note, the Department of Peacekeeping Operations stated that it would not be practical for a plan to be established to guide the residual liquidation activities that are scattered in different offices of the Secretariat. The Department also reiterated that the progress reports serve as good planning and monitoring mechanisms and that the Office of Mission Support had taken steps to improve liquidation timeliness.* While OIOS agrees that the residual tasks for Missions that ceased operations several years ago could be handled without a formal liquidation plan, it believes that the Department should establish focused plans against which to measure the overall performance of future liquidation activities.

4. Furthermore, OIOS does not concur with the Department's assessment that progress reports and routine meetings among concerned staff are working effectively, as the liquidation of several Missions continues to progress slowly. In this connection, OIOS found that, as of 31 May 2002, five missions that had ceased operations from five to eight years ago continued to consume most of the Department's liquidation resources. These missions are: the United Nations Operation in Mozambique (ONUMOZ), the United Nations Operation in Somalia (UNOSOM), the United Nations Observer Mission in Liberia (UNOMIL), the

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and the United Nations Assistance Mission for Rwanda (UNAMIR). OIOS noted that the accounts receivable balances for the five Missions had declined from $914,000 in 31 January 2000 to $857,000 by 31 May 2002, while accounts payable balances had increased from $29,000 in 31 January 2000 to $535,000 by 31 May 2002. These changes resulted mainly from the reclassification of credit balances in accounts receivable and debit balances in accounts payable. *The Department of Peacekeeping Operations commented that the movements in accounts receivable and payable balances were largely due to the necessary adjustments in the accounts to reflect the decisions of the Headquarters Property Survey Board.*

5. The OIOS audit disclosed that the ONUMOZ bank account, with a balance of $228,000, had yet to be closed as at 31 May 2002. *The Department of Peacekeeping Operations informed OIOS that the dollar account had been closed and the balance in the amount of $198,195 had been received on 17 October 2002. The Department further indicated that the remaining balance of $29,805, which is held in local currency, would be closed out by 30 October 2002.*

6. The Department had not resolved 61 property survey cases in connection with the United Nations Peace Forces (UNPF), valued at $806,000, which the Headquarters Property Survey Board ruled on more than two years ago, even though the Department reported the Mission as being fully liquidated and closed as at 31 May 2002. *The Department of Peacekeeping Operations stated that the Liquidation Unit had initiated action to implement the decision of the Headquarters Property Survey Board in cooperation with the Office of Legal Affairs and the Office of Programme Planning, Budget and Accounts.* The Department's response did not fully indicate the appropriate steps and related time frames to implement this long overdue recommendation since the closing of the Mission's accounts.

7. Of the seven missions that are currently in the process of liquidation, six (ONUMOZ, UNOSOM, UNOMIL, UNTAES, UNAMIR and UNPF) have been undergoing liquidation at Headquarters for at least three years. In the view of OIOS, liquidation of these six Missions had been delayed mainly due to the absence of the systematic planning and monitoring mechanisms it had previously recommended. *The Department of Peacekeeping Operations commented that the delay in finalization of residual administrative and support tasks was mainly due to the lack of supporting documentation and not to a lack of planning. The Department further noted that several other factors affected the rate of liquidation, including the need to reconstruct case files for missions that had been evacuated; cooperation of Governments, contractors and former staff members in respect of claims and invoices in dispute; and significant delays in processing arbitration cases and Headquarters Property Survey Board cases. Moreover, the Department stated that the residual tasks relating to the liquidation of UNTAES were successfully completed in August 2002.*

(*Signed*) Dileep **Nair**
Under-Secretary-General for Internal Oversight Services

Annex

Summary of follow-up to the recommendations of the Office of Internal Oversight Services addressing mission liquidation activities at the United Nations

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
Recommendation 1		
The Department of Peacekeeping Operations, in cooperation with other departments involved with liquidation activities (including the Office of Programme, Planning, Budget and Accounts, the Office of Human Resources Management and the Office of Central Support Services), should establish a plan clearly identifying the tasks to be performed, as well as the time frame and responsibility for those tasks. Adherence to the plan should be monitored, and any changes should be approved by the Finance Management and Support Section of the Field Administration and Logistics Division of the Department of Peacekeeping Operations (AP1999/78/4/01).*	*The Department of Peacekeeping Operations informed OIOS that the Liquidation Unit routinely prepares progress reports to monitor the residual tasks that were handed over by missions in liquidation. These reports, which serve as good planning and monitoring mechanisms, are updated periodically throughout the liquidation process. Routine meetings among the concerned divisions, sections and units are held on an as-needed basis to address pending residual tasks. This procedure is working effectively and a formal plan to identify the activities of the Office of Programme Planning, Budget and Accounts, the Office of Human Resources Management and the Office of Central Support Services is therefore not considered necessary.* *In October 2002, the Department of Peacekeeping Operations commented that it would not be practical for a plan to be established to guide the residual liquidation activities, which are carried out by different offices of the Secretariat.*	The Office of Internal Oversight Services (OIOS) confirmed that the Department of Peacekeeping Operations prepared progress reports and noted that the head of the Liquidation Unit routinely held informal discussions with his counterpart in the Office of Programme Planning, Budget and Accounts on relevant matters. The Department could not, however, provide any documentation concerning these routine meetings, as a result of which, OIOS could not verify their scope and nature. OIOS does not concur that progress reporting and routine meetings were effective enough to eliminate the need for detailed planning. Although several missions ceased operations approximately five to eight years ago, their related assets and liabilities had not been fully liquidated as at 31 May 2002. These missions are: the United Nations Operation in Mozambique (ONUMOZ), the United Nations Operation in Somalia (UNOSOM), the United Nations Observer Mission in Liberia (UNOMIL), the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and the United Nations Assistance Mission for Rwanda (UNAMIR). The liquidation of these five missions continued to progress slowly, consuming nearly all of the staff resources the Department of Peacekeeping Operations allocated to liquidation. Compared with the outstanding balances as at 31 January 2000, accounts receivable

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
		for the five missions declined from $914,000 to $857,000, while accounts payable increased from $29,000 to $535,000 as at 31 May 2002. Also, although the Department reported that it had completely liquidated the United Nations Peace Forces (UNPF), OIOS noted that 61 Headquarters Property Survey Board (HPSB) cases valued at $806,000 had not been properly resolved. OIOS reported these cases in connection with its audit of Headquarters liquidation activities conducted in 1999. As a further indication that the liquidation progress reporting system was not effective, OIOS found that several liquidation-related issues had not been resolved in a timely manner. For example, the Office of Programme Planning, Budget and Accounts routinely rejected the proposals of the Department of Peacekeeping Operations for accounting adjustments due to disagreements on the nature and extent of the Department's liquidation procedures and the quality of evidence resulting from those procedures. While OIOS agrees that the residual tasks for missions that had already ceased operations several years ago could be handled without a formal liquidation plan, it believes that the Department should establish focused plans against which the overall performance of future liquidation activities can be measured. This recommendation will remain open in the OIOS database pending confirmation that detailed liquidation plans have been agreed to by the concerned offices.

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
Recommendation 2		
The Department of Peacekeeping Operations should routinely review the assets and liabilities of liquidating missions before assets are disposed of and liabilities discharged. Such an exercise should include a thorough review of the documentation in support of the assets and liabilities reflected in the financial statements (AP1999/78/4/02).	*Implementation is ongoing. The Department of Peacekeeping Operations stated that assets and liabilities of missions in liquidation are now reviewed on a routine basis.* *In October 2002, the Department of Peacekeeping Operations commented that the approval of posts in 1998 and 2001 to support the Liquidation Unit had led to substantial progress in the management of liquidation activities. The Department further clarified that correspondence providing guidance and direction at the various stages of the liquidation process was exchanged between the Field Administration and Logistics Division and UNMOT, as well as MINURCA and MICAH, on a regular basis, as deemed necessary.*	The Department of Peacekeeping Operations could not provide any evidence of its reviews of the assets and liabilities of the United Nations Mission in the Central African Republic (MINURCA), the United Nations Mission of Observers in Tajikistan (UNMOT) and the International Civilian Support Mission in Haiti (MICAH) that commenced and completed liquidation activities since the OIOS audit report in 2000. Consequently, OIOS could not determine if Headquarters was actively managing the risk of improper disposal of assets and the settlement of liabilities of missions under liquidation. In the opinion of OIOS, the Department's approach, focusing on ad hoc exchange of correspondence with the field missions, does not constitute a thorough review of assets and liabilities. As a result, this recommendation will remain open in the OIOS database, pending the Department's confirmation that appropriate action has been taken.
Recommendation 3		
The Department of Peacekeeping Operations should take appropriate follow-up action to confirm the closure of the bank accounts of UNOMIL, ONUMOZ and UNOSOM, for which closing instructions had been sent by the Treasurer (AP1999/78/4/03).	*Implementation action has been initiated. The Department of Peacekeeping Operations stated that it would continue to follow up with the Treasury for the closure of the respective bank accounts. In response to a follow-up by OIOS, the Department stated that instructions on the closure of bank accounts of liquidated missions were normally issued to the Treasury after the last cheque drawn on the account had been cleared. These instructions had been given to the Treasury on the liquidated missions. Several reminders had been sent to the banks by both the Department and the Treasury, but the banks had not acted on the closure instructions. The Department intends to pursue the matter through the concerned Permanent Missions to the United Nations.*	OIOS noted that the Department of Peacekeeping Operations took the recommended action. As a result of the action taken, substantial progress has been made in closing bank accounts. The UNOSOM and UNOMIL bank accounts have been closed. The ONUMOZ bank balance declined from $584,000 in January 2000 to $228,000 as at 31 May 2002. However, in the opinion of OIOS, the implementation of its recommendation AP1999/78/4/01 regarding planning and monitoring of liquidation tasks would have expedited the closure of this bank account. Nevertheless, in view of the corrective actions taken, OIOS has closed this recommendation in its database.

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
Recommendation 4		
The Department of Peacekeeping Operations should take immediate action to review and adjust, as appropriate, the credit balances in the accounts receivable (AP1999/78/4/04).	*Implementation action has been initiated. The Department of Peacekeeping Operations clarified that the large credit balances held in ONUMOZ accounts related mostly to amounts held pending Headquarters Property Survey Board recommendations in respect of staff members, vendors and agencies. Review of these balances showed that although some of the Property Survey Board cases had been concluded, necessary entries were not yet made in the accounts. The two credit balances in UNOSOM accounts were to be completed when the Accounts Division completed its reconciliation of inter-office vouchers for the Mission.*	OIOS noted that the Department of Peacekeeping Operations took appropriate action as recommended. As a result of the action taken, substantial progress has been made in adjusting credit balances in accounts receivable. The aggregate amount of credit balances reduced from $225,000 in January 2000 to $31,000 as at 30 May 2002. OIOS has closed this recommendation in its database.
Recommendation 5		
The Department of Peacekeeping Operations should establish an effective mechanism to strengthen the implementation of audit recommendations that should include follow-up with concerned officials to confirm implementation (AP1999/78/4/05).	*Implementation is ongoing. The Department of Peacekeeping Operations stated that there is now a focal point within the Finance Management Support Service of the Field Administration and Logistics Division who monitors the implementation of audit recommendations of oversight bodies on quarterly basis.*	OIOS confirmed the existence of a focal point within the Department of Peacekeeping Operations for audit matters. In addition, OIOS met with the responsible staff member to determine the scope and nature of his responsibilities and reviewed pertinent records relating to the monitoring procedures implemented to date. OIOS found that the focal point facilitated audits, coordinated the Department's responses to audit matters, communicated with missions in order to obtain updated information on the implementation of audit recommendations and sometimes communicated to missions the best internal controls based on audit findings. This recommendation has therefore been closed in the OIOS database.
Recommendation 6		
The Controller should review the current procedures for write-off of accounts receivable, in	*Implementation of the recommendation was under review. The Department of Peacekeeping Operations initially stated that a proposal would be submitted to*	OIOS concurs with the "upstream measures" taken or planned by the Department of Peacekeeping Operations and the Office of Programme Planning,

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
light of the experience gained in collecting outstanding amounts, to ensure that the additional cost and time associated with ineffective collection efforts are avoided in the future (AP1999/78/4/06).	*the Controller indicating historical data and cost-effectiveness of the recovery of outstanding amounts from personnel who had separated from missions. The Office of Programme Planning, Budget and Accounts noted that it might be important to consider possible changes to the write-off procedures, especially for small amounts, but that the most important aspect should be adherence to established procedures that would preclude the need for such write-offs in the first instance. A strengthening of procedures already in place in the active peacekeeping missions was needed to ensure that all accounts receivable were systematically recorded and collected in a timely manner. Receivables from staff would be cleared prior to departure from the mission area. In addition, authority from the Controller has been delegated to directors/chief administrative officers to write off receivables of up to $100 under certain conditions.* *In February 2002, the Department of Peacekeeping Operations, in response to a follow-up by OIOS, noted that write-off cases had been significantly reduced in closed missions. Actions had been taken to ensure the recovery of accounts receivable from personnel prior to their departure from the missions. Both the Department of Peacekeeping Operations and the Office of Programme Planning, Budget and Accounts agreed that in view of "upstream" improvements in collection of accounts receivable, it was no longer considered appropriate to propose new procedures or develop cost/benefit comparisons for this area.*	Budget and Accounts. In the opinion of OIOS, however, the implementation of its recommendation AP1999/78/4/01 would help to expedite the write-off of accounts receivable balances, thereby ensuring that the additional cost and time associated with ineffective collection efforts are avoided. This recommendation has been withdrawn and closed in the OIOS database.
Recommendation 7		
The Department of Peacekeeping Operations should follow up on outstanding accounting tasks to ensure that	*Implementation action has been completed. In response to the report, the Department of Peacekeeping Operations stated that procedures for recording write-offs had been revised. Closer*	OIOS confirmed that this recommendation has been implemented by reviewing relevant accounting records. This recommendation has therefore been closed in the OIOS database.

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
field accounts are promptly adjusted according to instructions from the Accounts Division. The Office of Programme Planning, Budget and Accounts should ensure that all approved write-offs are captured in the field accounts (AP1999/78/4/07).	*cooperation with the Accounts Division of the Office of Programme Planning, Budget and Accounts had been effected and both offices frequently followed up on outstanding matters. Copies of vouchers recording the approved write-offs were now being sent by special mail to the Accounts Division of the Office of Programme Planning, Budget and Accounts.* *In February 2001, the Department of Peacekeeping Operations responded that the recommendation relating to its responsibilities had been implemented. All write-offs approved by the Controller and received by the Department had been reflected in the accounts as at 31 December 2000. The Office of Programme Planning, Budget and Accounts responded that the timely recording of approved write-offs was now the responsibility of a focal point for peacekeeping missions in liquidation, who could monitor and follows up, as appropriate, on any delays or discrepancies in the recording of write-offs in the Sun (accounting) system.*	
Recommendation 8 The Department of Peacekeeping Operations should analyse the remaining balances in the accounts payable and take necessary action to settle them (AP1999/78/4/08).	*Implementation is ongoing. The Department of Peacekeeping Operations stated that the review of outstanding balances for missions under liquidation was an ongoing process.* *In October 2002, the Department further commented that, since the original audit in 2000, the Liquidation Unit has reviewed and closed the accounts payable of nine missions (UNPREDEP, UNAMIR, UNOSOM, ONUMOZ, UNTAES, UNMOT, MICAH, MINURCA and MIPONUH).*	Through accounts analysis of five missions in liquidation, OIOS found that outstanding accounts receivable balances declined by only 6 per cent, from $914,000 as at 31 January 2000 to $857,000 as at 31 May 2002, while accounts payable increased from $29,000 as at 31 January to $535,000 as at 31 May 2002. In the opinion of OIOS, implementation of its recommendation AP1999/78/4/01 would have expedited the liquidation of accounts receivable. OIOS confirmed that most of the accounts payable balances related to the five missions have since been cleared. This recommendation has therefore been closed in the OIOS database.

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
Recommendation 9		
The Department of Peacekeeping Operations should take appropriate action to clear all outstanding obligations from the field accounts (AP1999/78/4/09).	*Implementation is ongoing. The Field Administration and Logistics Division stated that, in response to the OIOS report, the balance had been substantially reduced and would be further reduced as the obligations were resolved.*	OIOS confirmed that this recommendation has been implemented by reviewing the relevant accounting records. The follow-up exercise did not reveal any outstanding obligations. This recommendation has therefore been closed in the OIOS database.
Recommendation 10		
The Headquarters Property Survey Board should establish a database to record the details of cases received and processed, identifying cases that involve surcharges against staff members, and prioritize their processing (AP1999/78/4/10).	*Implementation action has been initiated. The Department of Peacekeeping Operations concurred with the OIOS recommendation to establish a database to record the details of cases received and processed and to prioritize the processing of cases involving surcharges against staff members.* *In February 2001, the Chairman of the Headquarters Property Survey Board noted that the number of backlogged cases received from the Department of Peacekeeping Operations in late 1999/early 2000 has substantially decreased based on the Board's issuance of recommendations in more than 1,600 cases. As hundreds of processed backlogged cases involved surcharge recommendations against staff, the recommendation of OIOS was largely implemented during the course of 2000.*	OIOS confirmed that the Headquarters Property Survey Board has a database and noted that all backlogged cases relating to missions in liquidation had been processed as at 31 May 2002. OIOS also noted that although the Headquarters Property Survey Board processed cases on a first-in first-out basis, sufficient flexibility existed to allow for review of cases related to missions in liquidation. OIOS has therefore closed this recommendation in its database.
Recommendation 11		
The Department of Peacekeeping Operations should reconcile the amounts to be recovered from third parties and take timely action to implement the recommendations of the Headquarters Property Survey Board (AP1999/78/4/11).	*Implementation action has been initiated. The Department of Peacekeeping Operations agreed that there were delays in the processing of approved Property Survey Board cases, which were attributed to insufficient staffing resources.* *In October 2002, the Department of Peacekeeping Operations reiterated that the Liquidation Unit had initiated action to implement the decision of the Headquarters Property Survey Board in cooperation*	OIOS identified 61 Headquarters Property Survey Board cases valued at $859,600 in its original audit report. During this follow-up exercise, OIOS noted that the United Nations Peace Forces (UNPF), which accounted for over 90 per cent of the cases and their underlying value, was closed without any verifiable resolution of these cases. In the opinion of OIOS, implementation of its recommendation AP1999/78/4/01 would facilitate proper resolution of the Headquarters Property Survey Board cases

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
	with the Office of Legal Affairs and the Office of Programme Planning, Budget and Accounts.	relating to UNPF and the timely implementation of the Board's recommendations. Moreover, OIOS points out that the Department's response did not fully indicate the appropriate steps and related time frames to implement this long overdue recommendation. As a result, this recommendation will remain open in the OIOS database until the action initiated by the Department is completed.
Recommendation 12		
The Department of Peacekeeping Operations should ensure that established asset disposal procedures are adhered to when disposing of United Nations-owned equipment (AP1999/78/4/12).	*Implementation action has been completed. Taking note of the OIOS recommendation, the Department of Peacekeeping Operations stated that the training of mission staff and full implementation of the field assets control system was a step towards accountability and control of non-expendable property of field missions.* *In October 2002, the Department of Peacekeeping Operations informed that a workshop on Field Assets Control System (FACS) was conducted in June 2002 for 25 field personnel at the United Nations Logistics Base at Brindisi, Italy (UNLB). In addition, in-house training programmes had been conducted in some field missions to ensure that staff responsible for managing the FACS database are fully conversant with the system.*	OIOS concurs that training is the most effective way to ensure that asset disposal procedures are adhered to. In view of the corrective actions taken, OIOS has closed this recommendation in its database.
Recommendation 13		
The Department of Peacekeeping Operations should disclose the status of assets pending write-off by including a note in the final report of the Secretary-General on the disposition of mission assets (AP1999/78/4/13).	*Implementation action had been initiated. The Department of Peacekeeping Operations agreed to consult with the Controller on this aspect. A note on non-expendable property awaiting write-off action will be included in future final reports of the Secretary-General on the disposition of mission assets. In February 2002, the Department of Peacekeeping Operations and the Office of Programme Planning, Budget and Accounts informed OIOS that none of the missions under liquidation for which final assets disposal reports had been*	OIOS confirmed that the Controller did not have an opportunity to implement this recommendation because none of the missions under liquidation for which final assets disposal reports had been prepared had non-expendable property pending write-off. However, this recommendation will remain open in the OIOS database, as it could be relevant to future liquidation activities.

Recommendations	*Implementation status reported by management*	*Assessment of implementation actions by the Office of Internal Oversight Services*
	prepared had non-expendable property pending write-off by the Controller.	

* The recommendation numbers shown in parentheses are internal OIOS codes taken from the original audit report.